



CITY OF SAN DIEGO

FISCAL YEAR
2007
ANNUAL
BUDGET

REVENUE AND EXPENSE STATEMENTS



Table of Contents

Revenue and Expense Statement

	<i>Department Name</i>	<i>Fund Title</i>	
Debt Service Funds	Bond Interest and Redemption	Bond Interest and Redemption	466
	Tax Anticipation Notes	Tax and Revenue Anticipation Notes Fund	467
	Zoological Exhibits	Zoological Exhibits	468
Special Revenue Funds	City Treasurer	Special Districts Fund	469
	Commission for Arts and Culture	Public Art Fund	470
	Community and Economic Development	Redevelopment Fund	471
	Convention Center	Convention Center Complex Fund	472
	Convention Center	TOT- Convention Center	473
	Development Services	Solid Waste Local Enforcement Agency	474
	Engineering and Capital Projects	Utilities Undergrounding Program	475
	Environmental Services	Energy Conservation Program Fund	476
	Gas Tax	Gas Tax	477
	Information Technology & Communications	Information Technology Fund	478
	Library	Library Grants Fund	479
	Mission Bay Improvements Fund	Mission Bay Improvements Fund	480
	Municipal Parking Garages	Municipal Parking Garage	481
	Park & Recreation	Environmental Growth Fund 1/3	482
	Park & Recreation	Environmental Growth Fund 2/3	483
	Park & Recreation	Los Penasquitos Canyon Preserve	484
	PETCO Park	PETCO Park	485
	Planning	Facilities Financing Fund	486
	Police	Police Decentralization Fund	487
	Police	Seized & Forfeited Assets Fund	488
	Police	Unlicensed Driver Vehicle Impound Fees	489
	QUALCOMM Stadium	QUALCOMM Stadium Operating Fund	490
	Regional Park Improvements Fund	Regional Park Improvements Fund	491
	San Diego Fire-Rescue	Emergency Medical Services	492
	San Diego Fire-Rescue	Fire and Lifeguard Facilities Fund	493
	Special Promotional Programs	Transient Occupancy Tax Fund	494
	Storm Drain Fund	Storm Drain Fund	495
	TransNet	TransNet (1/2% Sales Tax)	496
	Trolley Extension Reserve	Trolley Extension Reserve	497
Enterprise Funds	Development Services	Development Services Enterprise Fund	498
	Environmental Services	Recycling Fund	499
	Environmental Services	Refuse Disposal Fund	500
	General Services	City Airport Fund	501
	Metropolitan Wastewater	Municipal and Metropolitan Sewer Fund	502
	Park & Recreation	Golf Course Enterprise	503
	Water	Water Department Fund	504
Internal Service Funds	Engineering and Capital Projects	E&CP- Water/Wastewater	505
	Financial Management	Central Stores Internal Service Fund	506
	General Services	Equipment Replacement Fund	507
	General Services	Publishing Services Internal Fund	508
	Risk Management	Risk Management Administration	509
	Special Promotional Programs	Balboa Park Improvements Funds	510
Other Funds	Park & Recreation	Open Space Park Facilities	511

Bond Interest & Redemption

Revenue and Expense Statement

BOND INTEREST & REDEMPTION FUND 21640

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 2,129,763	\$ 2,238,453	\$ 2,004,767
TOTAL BALANCE	\$ 2,129,763	\$ 2,238,453	\$ 2,004,767
REVENUE			
Property Tax	2,143,541	2,095,449	2,385,336
Interest Earnings	-	-	23,595
TOTAL OPERATING REVENUE	\$ 2,143,541	\$ 2,095,449	\$ 2,408,931
TOTAL BALANCE AND REVENUE	\$ 4,273,304	\$ 4,333,902	\$ 4,413,698
EXPENSE			
Debt Service	2,333,935	2,329,135	2,329,935
TOTAL OPERATING EXPENSE	\$ 2,333,935	\$ 2,329,135	\$ 2,329,935
BALANCE	\$ 1,939,369	\$ 2,004,767	\$ 2,083,764
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 4,273,304	\$ 4,333,902	\$ 4,413,698

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Tax and Revenue Anticipation Notes

Revenue and Expense Statement

TAX AND REVENUE ANTICIPATION NOTES FUND 65013

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET ⁽¹⁾
BEGINNING BALANCE AND RESERVE			
Reserve for Encumbrances	\$ 170,000	\$ 17,500	\$ 17,500
TOTAL BALANCE AND RESERVE	\$ 170,000	\$ 17,500	\$ 17,500
REVENUE			
Interest Earnings	\$ 1,614,405	\$ 2,137,500	\$ 2,137,500
TOTAL REVENUE	\$ 1,614,405	\$ 2,137,500	\$ 2,137,500
TOTAL BALANCE AND REVENUE	\$ 1,784,405	\$ 2,155,000	\$ 2,155,000
OPERATING EXPENSE			
General Government Expense	\$ 110,262	\$ 130,000	\$ 130,000
Debt Service Interest	1,504,143	2,000,000	2,000,000
TOTAL OPERATING EXPENSE	\$ 1,614,405	\$ 2,130,000	\$ 2,130,000
TOTAL EXPENSE	\$ 1,614,405	\$ 2,130,000	\$ 2,130,000
RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ 170,000	\$ 25,000	\$ 25,000
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 1,784,405	\$ 2,155,000	\$ 2,155,000

* At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

⁽¹⁾ To meet the City's Fiscal Year 2007 cash flow needs, the City Council, on June 7, 2006 (Resolution R-301527), approved a privately placed note purchase agreement with Bank of America for an amount up to \$160 million, in lieu of publicly offered annual Tax Anticipation Notes.

Revenue and Expense Statement

ZOOLOGICAL EXHIBITS FUND 10222

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 3,344,872	\$ 119,879	\$ -
TOTAL BALANCE	\$ 3,344,872	\$ 119,879	\$ -
REVENUE			
Property Tax	5,843,760	6,522,188	7,676,765
TOTAL OPERATING REVENUE	\$ 5,843,760	\$ 6,522,188	\$ 7,676,765
TOTAL BALANCE AND REVENUE	\$ 9,188,632	\$ 6,642,067	\$ 7,676,765
EXPENSE			
Non-Personnel Expense	5,843,760	6,642,067	7,676,765
Prior Year Expenditures	3,344,872	-	-
TOTAL EXPENSE	\$ 9,188,632	\$ 6,642,067	\$ 7,676,765
RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 9,188,632	\$ 6,642,067	\$ 7,676,765

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Revenue and Expense Statement

SPECIAL DISTRICTS FUND 70207

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 86,557	\$ 86,557	\$ -
Reserve from Prior Year	-	-	-
TOTAL BALANCE	\$ 86,557	\$ 86,557	\$ -
REVENUE			
Interest on Investments	\$ -	\$ -	\$ -
1911 Act Reimbursement (Other Fund Transfers)	89,299	89,299	22,572
Special Districts Services to Other Funds	-	-	72,413
CFD and Assessment District Admin Charges	484,603	488,971	532,251
District Formation Activities	232,598	232,598	285,043
TOTAL OPERATING REVENUE	\$ 806,500	\$ 810,868	\$ 912,279
TOTAL BALANCE AND REVENUE	\$ 893,057	\$ 897,425	\$ 912,279
EXPENSE			
Personnel	\$ 618,966	\$ 667,474	\$ 630,614
Non - Personnel	187,534	229,951	243,512
Prior Year Expenditures	-	-	-
TOTAL OPERATING EXPENSE	\$ 806,500	\$ 897,425	\$ 874,126
RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ 86,557	\$ -	\$ 38,153
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 893,057	\$ 897,425	\$ 912,279

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Revenue and Expense Statement

PUBLIC ART FUND 10271

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 63,653	\$ 74,279	\$ -
Prior Year Reserve for Encumbrances	173,803	46,884	234,966
TOTAL BALANCE	\$ 237,456	\$ 121,163	\$ 234,966
REVENUE			
Transfer from Transient Occupancy Tax Fund	\$ 60,129	\$ 52,882	\$ 30,000
TOTAL REVENUE	\$ 60,129	\$ 52,882	\$ 30,000
TOTAL BALANCE AND REVENUE	\$ 297,585	\$ 174,045	\$ 264,966
EXPENSE			
Expense	\$ 60,129	\$ 52,882	\$ 30,000
TOTAL EXPENSE	\$ 60,129	\$ 52,882	\$ 30,000
RESERVE	\$ 93,971	\$ 93,971	\$ 234,966
BALANCE	\$ 143,485	\$ 27,192	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 297,585	\$ 174,045	\$ 264,966

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Revenue and Expense Statement
REDEVELOPMENT FUND 10275

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ -
Reserve from Prior Year	-	-	-
TOTAL BALANCE	\$ -	\$ -	\$ -
REVENUE			
Reimbursement from Redevelopment Agency	\$ -	\$ 2,496,358	\$ 3,196,637
Other Fund Transfers/Contributions	-	-	-
Interest on Investments	-	-	-
TOTAL OPERATING REVENUE	\$ -	\$ 2,496,358	\$ 3,196,637
TOTAL BALANCE AND REVENUE	\$ -	\$ 2,496,358	\$ 3,196,637
EXPENSE			
Personnel Expense		\$ 2,412,997	\$ 2,873,173
Non-Personnel Expense		83,361	318,829
Prior Year Expenditures		-	-
TOTAL OPERATING EXPENSE	\$ -	\$ 2,496,358	\$ 3,192,002
RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ -	\$ -	\$ 4,635
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ 2,496,358	\$ 3,196,637

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Convention Center Complex

Revenue & Expense Statement

CONVENTION CENTER COMPLEX FUNDS 102211 & 102212

	FY 2005 BUDGET *	FY 2006 BUDGET *	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 678,808	\$ 831,941	\$ 716,925
Reserve from Prior Year	6,850,531	6,850,531	6,850,531
TOTAL BALANCE	\$ 7,529,339	\$ 7,682,472	\$ 7,567,456
REVENUE			
Transfer from Transient Occupancy Tax Fund	\$ 9,652,649	\$ 9,721,006	\$ 9,541,886
Transfer from Public Liability	-	-	-
Transfer from Convention Center Corporation	-	-	-
Reimbursement from Expansion Authority	-	-	-
Port District Contribution	4,500,000	4,500,000	4,500,000
Interest Earnings	200,000	200,000	106,950
TOTAL OPERATING REVENUE	\$ 14,352,649	\$ 14,421,006	\$ 14,148,836
TOTAL BALANCE AND REVENUE	\$ 21,881,988	\$ 22,103,478	\$ 21,716,292
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
CIP Dewatering			
TOTAL CIP EXPENSE	\$ -	\$ -	\$ -
EXPENSE			
Insurance	\$ 219,203	\$ 199,461	\$ 200,000
Debt Service Lease Payment	13,700,545	13,700,545	13,698,665
Administrative Expense	71,554	73,768	75,238
Dewatering	111,348	115,802	175,000
TOTAL OPERATING EXPENSE	\$ 14,102,650	\$ 14,089,576	\$ 14,148,903
TOTAL EXPENSE	\$ 14,102,650	\$ 14,089,576	\$ 14,148,903
RESERVE			
Rate Stabilization	\$ 6,850,531	\$ 6,850,531	\$ 6,850,531
Reserve for Continuing Appropriations	-	-	-
Encumbrances	-	-	-
TOTAL RESERVE	\$ 6,850,531	\$ 6,850,531	\$ 6,850,531
BALANCE	\$ 928,807	\$ 1,163,371	\$ 716,858
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 21,881,988	\$ 22,103,478	\$ 21,716,292

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

TOT Convention Center

Revenue & Expense Statement TOT CONVENTION CENTER FUND 10225

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ 107,733
Continuing Appropriations	505,490	613,223	505,490
TOTAL BALANCE	\$ 505,490	\$ 613,223	\$ 613,223
REVENUE			
Interest Earnings	\$ -	\$ -	\$ -
Transfer from Transient Occupancy Tax Fund	4,564,172	4,039,198	4,339,198
TOTAL OPERATING REVENUE	\$ 4,564,172	\$ 4,039,198	\$ 4,339,198
TOTAL BALANCE AND REVENUE	\$ 5,069,662	\$ 4,652,421	\$ 4,952,421
EXPENSE			
Convention Center Corporation Allocation	\$ 4,514,172	\$ 3,989,198	\$ 4,289,198
Prior Year Convention Center Corporation Continuing Appropriations Expenditure	-	-	-
City Expense in Support of Facility	50,000	50,000	50,000
Transfer to General Fund	-	-	-
Transfer to QUALCOMM Stadium Operating Fund	-	-	-
TOTAL OPERATING EXPENSE	\$ 4,564,172	\$ 4,039,198	\$ 4,339,198
RESERVE			
Reserve for Continuing Appropriations	\$ 505,490	\$ 505,490	\$ 505,490
BALANCE	\$ -	\$ 107,733	\$ 107,733
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 5,069,662	\$ 4,652,421	\$ 4,952,421

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Solid Waste Local Enforcement Agency

Revenue and Expense Statement

SOLID WASTE LEA FUND 10235

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
REVENUE AND EXPENSE STATEMENT			
Balance From Prior Year	\$ 729,510	\$ 271,784	\$ 388,368
Prior Year Encumbrance	-	5,000	-
Prior Year Reserves	250,000	250,000	250,000
TOTAL BALANCE	\$ 979,510	\$ 526,784	\$ 638,368
Facility Fees	\$ 246,465	\$ 246,465	\$ 246,465
Grants	\$ 195,100	\$ 195,100	\$ 273,863
Interest	\$ 8,500	\$ 8,500	\$ 8,500
Tonnage Fees	\$ 317,200	\$ 317,200	\$ 317,200
TOTAL OPERATING REVENUE	\$ 767,265	\$ 767,265	\$ 846,028
TOTAL BALANCE AND REVENUE	\$ 1,746,775	\$ 1,294,049	\$ 1,484,396
EXPENSE			
Non-Personnel Expense	\$ 321,999	\$ 328,121	\$ 320,450
Personnel Services	\$ 449,607	\$ 496,010	\$ 580,124
Subtotal	\$ 771,606	\$ 824,131	\$ 900,574
Prior Year Expenditures	\$ -	\$ -	\$ -
TOTAL OPERATING & PRIOR YEAR EXPENSE	\$ 771,606	\$ 824,131	\$ 900,574
RESERVES			
Contingency Reserve	\$ 250,000	\$ 250,000	\$ 250,000
Reserve for Encumbrance	\$ -	\$ -	\$ -
TOTAL RESERVE	\$ 250,000	\$ 250,000	\$ 250,000
BALANCE	\$ 725,169	\$ 219,918	\$ 333,822
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 1,746,775	\$ 1,294,049	\$ 1,484,396

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Utilities Underground Program

Revenue and Expense Statement

UTILITIES UNDERGROUND PROGRAM FUND 30100

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 27,187,237	\$ 10,358,461	\$ 14,189,840
TOTAL BALANCE	\$ 27,187,237	\$ 10,358,461	\$ 14,189,840
REVENUE			
Electric Surcharge	\$ 38,800,000	\$ 41,923,767	\$ 42,008,820
Interest on Investments	-	334,556	338,304
TOTAL OPERATING REVENUE	\$ 38,800,000	\$ 42,258,323	\$ 42,347,124
TOTAL BALANCE AND REVENUE	\$ 65,987,237	\$ 52,616,784	\$ 56,536,964
EXPENSE			
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
CIP Expenditures	\$ 64,453,586	\$ 51,258,323	\$ 55,000,000
TOTAL CIP EXPENSE	\$ 64,453,586	\$ 51,258,323	\$ 55,000,000
OPERATING EXPENSE			
Personnel and Non-Personnel Expense	1,292,229	1,358,461	1,536,964
TOTAL OPERATING EXPENSE	\$ 1,292,229	\$ 1,358,461	\$ 1,536,964
TOTAL CIP AND OPERATING EXPENSE	\$ 65,745,815	\$ 52,616,784	\$ 56,536,964
BALANCE	\$ 241,422	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 65,987,237	\$ 52,616,784	\$ 56,536,964

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Energy Conservation Program

Revenue and Expense Statement

ENERGY CONSERVATION PROGRAM FUND 10231

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Reserve from Prior Year	\$ 349,821	\$ 476,677	\$ 678,451
TOTAL BALANCE	\$ 349,821	\$ 476,677	\$ 678,451
REVENUE			
California Public Utility Commission	\$ -	\$ -	\$ 405,000
Transfer from Development Services Fund	12,531	13,848	21,720
Transfer from General Fund	119,526	320,354	394,555
Transfer from Sewer Funds	625,278	609,285	827,049
Transfer from Stadium Operating Fund	61,401	41,542	61,819
Transfer from Water Department Fund	270,154	207,711	300,842
Transfer from Refuse Disposal Fund	5,354	-	-
TOTAL OPERATING REVENUE	\$ 1,094,244	\$ 1,192,740	\$ 2,010,985
TOTAL BALANCE AND REVENUE	\$ 1,444,065	\$ 1,669,417	\$ 2,689,436
EXPENSE			
Community Outreach and Environmental Education	\$ 22,278	\$ -	\$ -
Energy Accounting	200,176	298,649	544,534
Energy Management	589,850	520,875	511,836
Technology Management	141,009	253,451	376,645
Legislative Grant Analysis	109,121	119,765	577,970
TOTAL OPERATING EXPENSE	\$ 1,062,434	\$ 1,192,740	\$ 2,010,985
RESERVE			
Funds designated for future requirements	\$ 381,631	\$ 476,677	\$ 678,451
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 1,444,065	\$ 1,669,417	\$ 2,689,436

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

REVENUE AND EXPENSE STATEMENT

GAS TAX FUND 302191

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
REVENUE			
Gas Tax Revenue	\$ 23,532,052	\$ 23,538,467	\$ 23,773,651
Interest Earnings	250,000	250,000	250,000
Miscellaneous Revenue	86,714	89,281	94,036
TOTAL REVENUE	\$ 23,868,766	\$ 23,877,748	\$ 24,117,687
TOTAL BALANCE AND REVENUE	\$ 23,868,766	\$ 23,877,748	\$ 24,117,687
OPERATING EXPENSE			
Auditor & Comptroller	\$ 106,312	\$ 110,564	\$ 110,564
Administration Engineering & Capital Projects	18,798	18,798	18,798
Administration - Financial Management	105,510	109,729	109,729
Street Division	18,994,953	18,338,562	19,542,381
E&CP - Transportation Engineering/Operations	2,944,715	2,944,715	2,944,715
Community & Economic Development - Maintenance Assessment			
Districts	26,103	36,519	32,903
Park and Recreation	1,595,110	2,318,861	1,358,597
TOTAL OPERATING EXPENSE	\$ 23,791,501	\$ 23,877,748	\$ 24,117,687
BALANCE	\$ 77,265	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 23,868,766	\$ 23,877,748	\$ 24,117,687

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Information Technology

Revenue and Expense Statement INFORMATION TECHNOLOGY FUND 50064

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Information Technology Beginning Balance and Reserve	\$ 1,153,575	\$ 1,045,677	\$ 841,408
Information Technology Reserve for CIP	-	875,000	1,021,070
Communications Beginning Balance and Reserve	8,692	166,587	(129,794)
Communications Reserve for CIP	-	8,692	-
TOTAL BALANCE	\$ 1,162,267	\$ 2,095,956	\$ 1,732,684
REVENUE			
Information Technology Revenue	\$ 2,979,708	\$ 2,892,899	\$ 3,383,343
Communications Revenue	5,699,532	5,272,669	6,819,597
TOTAL OPERATING REVENUE	\$ 8,679,240	\$ 8,165,568	\$ 10,202,940
TOTAL BALANCE AND REVENUE	\$ 9,841,507	\$ 10,261,524	\$ 11,935,624
EXPENSE			
OPERATING EXPENSE			
Information Technology Expenses			
Personnel Expense	\$ 2,141,387	\$ 1,996,742	\$ 2,301,318
Non-Personnel Expense	483,870	482,833	709,570
Transfers Out - Public Safety CIP	-	500,000	-
Subtotal Information Technology	\$ 2,625,257	\$ 2,979,575	\$ 3,010,888
Communications Expenses			
Personnel Expense	\$ 4,733,663	\$ 4,799,628	\$ 5,759,498
Non-Personnel Expense	1,017,259	994,838	1,132,922
Transfers Out - Public Safety CIP	-	13,997	-
Subtotal Communications	\$ 5,750,922	\$ 5,808,463	\$ 6,892,420
TOTAL OPERATING EXPENSE	\$ 8,376,179	\$ 8,788,038	\$ 9,903,308
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
TOTAL EXPENSE	\$ 8,376,179	\$ 8,788,038	\$ 9,903,308
RESERVE			
Information Technology Reserve (for Public Safety CIP)	\$ 875,000	\$ 1,250,000	\$ 1,750,000
Communications Reserve for CIP	8,692	8,692	-
TOTAL RESERVES	\$ 883,692	\$ 1,258,692	\$ 1,750,000
BALANCE			
Information Technology & Communications Balance	\$ 581,636	\$ 214,794	\$ 282,316
TOTAL BALANCE	\$ 581,636	\$ 214,794	\$ 282,316
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 9,841,507	\$ 10,261,524	\$ 11,935,624

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Revenue and Expense Statement

LIBRARY GRANTS FUND 19207

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 905,459	\$ 233,301	\$ 130,727
Reserve from Prior Year	-	-	-
TOTAL BALANCE	\$ 905,459	\$ 233,301	\$ 130,727
REVENUE			
Grant Receipts ⁽¹⁾	\$ 520,573	\$ 512,763	\$ 769,145
Interest on Investments	9,474	2,047	-
Other Fund Transfers/Contributions	190	-	-
Transfer from Transient Occupancy Tax Fund	-	-	-
TOTAL OPERATING REVENUE	\$ 530,237	\$ 514,810	\$ 769,145
TOTAL BALANCE AND REVENUE	\$ 1,435,696	\$ 748,111	\$ 899,872
EXPENSE			
Trustee Fees			
Annual Audit			
Administration			
Personnel and NonPersonnel Expense	\$ 1,202,395	\$ 617,384	\$ 681,048
Transfer to Other Funds	-	-	-
Prior Year Expenditures	-	-	-
TOTAL OPERATING EXPENSE	\$ 1,202,395	\$ 617,384	\$ 681,048
RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ 233,301	\$ 130,727	\$ 218,824
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 1,435,696	\$ 748,111	\$ 899,872

⁽¹⁾ Grant receipt figure reflects anticipated total receipts for Fiscal Year 2007. State budget includes an increase of 49% to the Public Library Fund for Fiscal Year 2007. Fiscal Year 2007 budgeted amount is \$514,346.

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Mission Bay Improvements

Revenue and Expense Statement

MISSION BAY IMPROVEMENTS FUND 10502*

	FY 2005 BUDGET**	FY 2006 BUDGET**	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ -
Reserve from Prior Year	-	-	-
TOTAL BALANCE	\$ -	\$ -	\$ -
REVENUE			
Transfer from General Fund - Mission Bay Park's Rents	\$ -	\$ -	\$ 1,097,595
TOTAL OPERATING REVENUE	\$ -	\$ -	\$ 1,097,595
TOTAL BALANCE AND REVENUE	\$ -	\$ -	\$ 1,097,595
EXPENSE			
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
CIP Expenditures	\$ -	\$ -	\$ 1,097,595
TOTAL CIP EXPENSE	\$ -	\$ -	\$ 1,097,595
RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ -	\$ 1,097,595

*The Mission Bay Improvements Fund was set up due to the reinstatement of the Mission Bay Ordinance. The Ordinance was waived in Fiscal Years 2005 and 2006 and requires that one-half of all revenue from Mission Bay rents and concessions in excess of \$20 million is to be allocated to the Mission Bay Improvements Fund and the Regional Park Improvement Fund.

**At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Municipal Parking Garages

Revenue and Expense Statement

MUNICIPAL PARKING GARAGES 10322*

	FY 2005 BUDGET**	FY 2006 BUDGET**	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ -
Reserve from Prior Year	-	-	-
TOTAL BALANCE	\$ -	\$ -	\$ -
REVENUE			
Other Centre City Rental	\$ -	\$ -	\$ 343,030
Concourse Event Revenue	-	-	600,000
Parking Garage Fees	-	-	2,244,218
TOTAL OPERATING REVENUE	\$ -	\$ -	\$ 3,187,248
TOTAL BALANCE AND REVENUE	\$ -	\$ -	\$ 3,187,248
EXPENSE			
Administration	\$ -	\$ -	\$ 480,257
Operations	-	-	1,786,776
Prior Year Expenditures	-	-	-
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 2,267,033
Contingency Reserve	\$ -	\$ -	\$ 550,000
TOTAL EXPENSES			\$ 2,817,033
BALANCE	\$ -	\$ -	\$ 370,215
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ -	\$ 3,187,248

* Beginning in Fiscal Year 2007, the Municipal Parking Garages Fund was reprogrammed for operation of the Concourse, the Evan P. Jones Parkade, and the parking garage for the World Trade Center building. Per City Council adopted resolution R-300845.

**At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Environmental Growth Fund 1/3

Revenue and Expense Statement

ENVIRONMENTAL GROWTH 1/3 FUND 105051

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Designated for Unrealized Gains	\$ -	\$ -	\$ -
Balance from Prior Year	2,025,658	1,025,542	509,058
Reserve Advance/Deposit	226,386	235,671	-
Reserve for Subsequent Year's Expenditures	159,349	157,571	-
Reserve for Encumbrances	292,986	175,000	300,000
Change in Prior Year Expenditures	(159,349)	-	-
TOTAL BALANCE	\$ 2,545,030	\$ 1,593,784	\$ 809,058
REVENUE			
Franchises	\$ 3,738,530	\$ 4,230,301	\$ 3,815,301
Interest Earnings	53,500	53,500	53,500
Other	-	-	-
TOTAL OPERATING REVENUE	\$ 3,792,030	\$ 4,283,801	\$ 3,868,801
TOTAL BALANCE AND REVENUE	\$ 6,337,060	\$ 5,877,585	\$ 4,677,859
CAPITAL IMPROVEMENT PROGRAM			
Open Space Capital Projects	\$ 200,030	\$ 290,000	\$ 200,000
Park Systems Master Plan	\$ -	\$ -	-
SD River Master Plan	100,000	100,000	-
TOTAL CAPITAL IMPROVEMENTS PROGRAM	\$ 300,030	\$ 390,000	\$ 200,000
OPERATING EXPENSE			
Regional Park/ Open Space Maintenance	\$ 2,111,779	\$ 2,006,964	\$ 2,400,415
Transfer to Los Penasquitos	25,000	55,000	55,000
Reimbursement of Eligible Regional Park Maint.	1,500,000	1,500,000	1,000,000
Turf and Field Rehabilitation Reimbursement	330,000	330,000	330,000
Maintenance Assessment Districts Reimbursements	120,323	134,923	152,640
Assessment Reserve	12,032	13,492	15,264
TOTAL OPERATING EXPENSE	\$ 4,099,134	\$ 4,040,379	\$ 3,953,319
TOTAL CIP & OPERATING EXPENSE	\$ 4,399,164	\$ 4,430,379	\$ 4,153,319
RESERVE	\$ 526,386	\$ 535,671	\$ 300,000
BALANCE	\$ 1,411,510	\$ 911,535	\$ 224,540
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 6,337,060	\$ 5,877,585	\$ 4,677,859

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Environmental Growth Fund 2/3

Revenue and Expense Statement

ENVIRONMENTAL GROWTH 2/3 FUND 105052

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 4,210,559	\$ 2,811,544	\$ 3,178,456
Designated for Unrealized Gains	-	-	-
Reserve from Prior Year	1,339,398	1,339,398	-
TOTAL BALANCE	\$ 5,549,957	\$ 4,150,942	\$ 3,178,456
REVENUE			
Franchise Revenue/Sales Taxes	\$ 7,477,060	\$ 8,460,603	\$ 7,630,603
Interest Earnings	53,500	53,500	53,500
Other	-	-	-
TOTAL OPERATING REVENUE	\$ 7,530,560	\$ 8,514,103	\$ 7,684,103
TOTAL BALANCE AND REVENUE	\$ 13,080,517	\$ 12,665,045	\$ 10,862,559
EXPENSE			
Park and Recreation Capital Improvements Program	\$ -	\$ -	\$ 2,500,000
Transfer to Office of Homeland Security	-	2,191	-
Park Maintenance Reimbursement	-	6,600,000	7,100,000
District No. 1 for Bond Interest and Redemption ⁽¹⁾	7,311,468	715,000	715,000
TOTAL OPERATING EXPENSE	\$ 7,311,468	\$ 7,317,191	\$ 10,315,000
RESERVE	\$ 1,339,398	\$ 1,339,398	\$ -
BALANCE	\$ 4,429,651	\$ 4,008,456	\$ 547,559
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 13,080,517	\$ 12,665,045	\$ 10,862,559

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Los Penasquitos Canyon Preserve

Revenue and Expense Statement

LOS PENASQUITOS CANYON PRESERVE 10582

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 54,936	\$ 56,147	\$ 56,147
Prior Year Reserve for Encumbrances/Advance to Central Garage	60,993	69,250	-
TOTAL BALANCE	\$ 115,929	\$ 125,397	\$ 56,147
REVENUE			
Concession Leases	\$ 6,000	\$ 6,000	\$ 6,000
Fines, Forfeitures and Penalties	-	-	-
Transfer from Environmental Growth Fund (105051)	25,000	55,000	55,000
Transfer from Other Funds	115,000	115,000	115,000
TOTAL OPERATING REVENUE	\$ 146,000	\$ 176,000	\$ 176,000
TOTAL BALANCE AND REVENUE	\$ 261,929	\$ 301,397	\$ 232,147
EXPENSE			
Personnel Expense	\$ 147,413	\$ 158,673	\$ 160,365
Non-Personnel Expense	47,063	49,308	53,501
Prior Year Expenditures	-	-	-
TOTAL OPERATING EXPENSE	\$ 194,476	\$ 207,981	\$ 213,866
RESERVE	\$ 60,993	\$ 69,250	\$ -
BALANCE	\$ 6,460	\$ 24,166	\$ 18,281
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 261,929	\$ 301,397	\$ 232,147

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Revenue & Expense Statement

PETCO PARK FUND 102214

	FY 2005 BUDGET	*	FY 2006 BUDGET	*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE					
Balance from Prior Year	\$ 9,011,853		\$ 4,610,253		\$ 2,389,338
Reserve from Prior Year	7,520,345		7,520,345		7,520,345
TOTAL BALANCE	\$ 16,532,198		\$ 12,130,598		\$ 9,909,683
REVENUE					
Transfer from Transient Occupancy Tax Fund	\$ 9,441,943		\$ 15,629,197		\$ 19,269,265
Padres Rental Payment	391,781		500,000		250,000
Special Event Revenues	240,000		400,000		400,000
Reimbursement from Padres for Police Costs	140,000		190,000		190,000
Interest Earnings	511,918		404,205		561,734
TOTAL OPERATING REVENUE	\$ 10,725,642		\$ 17,123,402		\$ 20,670,999
TOTAL BALANCE AND REVENUE	\$ 27,257,840		\$ 29,254,000		\$ 30,580,682
EXPENSE					
Financing Payment	\$ 8,737,184		\$ 15,040,275		\$ 15,038,338
Administrative and Project Costs	339,112		361,017		534,997
Operations and Maintenance	3,337,182		2,753,025		3,764,000
Police Services	900,000		1,190,000		1,800,000
Landscaping Contract	80,000		-		58,000
Prior Year Reserve Expenditures	-		-		-
TOTAL OPERATING EXPENSE	\$ 13,393,478		\$ 19,344,317		\$ 21,195,335
RESERVE					
Reserve for Rate Stabilization	\$ 7,520,345		\$ 7,520,345		\$ 7,520,345
Encumbrance	-		-		-
TOTAL RESERVE	\$ 7,520,345		\$ 7,520,345		\$ 7,520,345
BALANCE	\$ 6,344,017		\$ 2,389,338		\$ 1,865,002
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 19,737,495		\$ 21,733,655		\$ 23,060,337

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Facilities Financing

Revenue and Expense Statement

FACILITIES FINANCING FUND 10250

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 123,130	\$ 253,228	\$ 282,920
Reserve from Prior Year	-	-	-
TOTAL BALANCE	\$ 123,130	\$ 253,228	\$ 282,920
REVENUE			
Facilities Benefit Assessments and Development Impact Fees	\$ 1,625,010	\$ 1,627,762	\$ 1,843,912
Interest on Investments	6,400	13,600	13,000
Miscellaneous Revenue	2,800	2,200	2,000
Sales Tax Allocation	35,000	35,000	-
Services Rendered to Others	325,559	318,959	306,803
TransNet Revenue	126,263	126,263	126,263
TOTAL OPERATING REVENUE	\$ 2,121,032	\$ 2,123,784	\$ 2,291,978
TOTAL BALANCE AND REVENUE	\$ 2,244,162	\$ 2,377,012	\$ 2,574,898
EXPENSE			
Non-Personnel Expense	\$ 896,891	\$ 900,448	\$ 912,505
Personnel Expense	1,347,271	1,476,564	1,662,393
TOTAL OPERATING EXPENSE	\$ 2,244,162	\$ 2,377,012	\$ 2,574,898
RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 2,244,162	\$ 2,377,012	\$ 2,574,898

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Police Decentralization

Revenue and Expense Statement

POLICE DECENTRALIZATION FUND 10355

	FY 2005 BUDGET**	FY 2006 BUDGET**	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 1,750,548	\$ 67,510	\$ 1,249,225
Reserve from Prior Year	-	-	-
TOTAL BALANCE	\$ 1,750,548	\$ 67,510	\$ 1,249,225
REVENUE			
Transfer from Transient Occupancy Tax Fund	\$ -	\$ -	\$ -
Transfer from General Fund - Sales Tax*	9,445,982	8,918,861	9,060,507
Interest on Investments	-	-	-
TOTAL OPERATING REVENUE	\$ 9,445,982	\$ 8,918,861	\$ 9,060,507
TOTAL BALANCE AND REVENUE	\$ 11,196,530	\$ 8,986,371	\$ 10,309,732
EXPENSE			
Fund Administration	\$ 157,514	\$ 208,786	\$ 208,394
Decentralization Bond Debt Service	2,411,351	-	-
New County Jail Operational Expense	5,222,553	5,222,553	5,222,553
New County Jail Per Diem for Female Misdemeanants	865,092	908,385	953,823
New County Jail Per Diem for Male Misdemeanants	2,472,510	2,596,099	2,725,893
TOTAL OPERATING EXPENSE	\$ 11,129,020	\$ 8,935,823	\$ 9,110,663
RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ 67,510	\$ 50,548	\$ 1,199,069
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 11,196,530	\$ 8,986,371	\$ 10,309,732

* Beginning in Fiscal Year 2007, all Sales Tax revenue is budgeted in the General Fund due to transparency.

**At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Seized & Forfeited Assets

Revenue and Expense Statement

SEIZED & FORFEITED ASSETS FUNDS 10118, 10119, 10143, 10144

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 590,041	\$ 429,905	\$ 2,501,577
Reserve from Prior Year	259,864	-	-
TOTAL BALANCE	\$ 849,905	\$ 429,905	\$ 2,501,577
REVENUE			
Transfer from Transient Occupancy Tax Fund	\$ -	\$ -	\$ -
Seized and Forfeited Assets	800,000	800,000	800,000
Proceeds of Sale of Helicopters ⁽¹⁾	-	-	1,740,000
TOTAL OPERATING REVENUE	\$ 800,000	\$ 800,000	\$ 2,540,000
TOTAL BALANCE AND REVENUE	\$ 1,649,905	\$ 1,229,905	\$ 5,041,577
EXPENSE			
Elementary School Safety Program	\$ 20,000	\$ 20,000	\$ 20,000
Helicopter Unit Operations ⁽²⁾	1,095,000	1,098,348	1,139,982
Sales Tax and First Lease Payment New Helicopters ⁽³⁾	-	-	1,823,300
Sports Training Academic Recreation Program	105,000	105,000	105,000
Prior Year Expenditures			
TOTAL OPERATING EXPENSE	\$ 1,220,000	\$ 1,223,348	\$ 3,088,282
RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ 429,905	\$ 6,557	\$ 1,953,295
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 1,649,905	\$ 1,229,905	\$ 5,041,577

⁽¹⁾ Existing Helicopter fleet was appraised at \$1.7 million. This amount will be used to pay for the sales tax and part of the first lease payment of the new Helicopter fleet.

⁽²⁾ Change due to an increase/decrease in Non-Discretionary Accounts.

⁽³⁾ Per the City Council's action authorizing to use Fiscal Year 2007 Seized Assets money to fund the sales tax payment and the first lease payment of the New Police Helicopters.

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Unlicensed Driver Vehicle Impound Fees

Revenue and Expense Statement

UNLICENSED DRIVER VEHICLE IMPOUND FEES 18684

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 1,302,084	\$ 1,185,182	\$ 321,528
Reserve from Prior Year	3,098	-	-
TOTAL BALANCE	\$ 1,305,182	\$ 1,185,182	\$ 321,528
REVENUE			
Unlicensed Driver Impound Fees	\$ 1,165,000	\$ 1,165,000	\$ 1,165,000
Interest on Investments	35,000	35,000	35,000
TOTAL OPERATING REVENUE	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
TOTAL BALANCE AND REVENUE	\$ 2,505,182	\$ 2,385,182	\$ 1,521,528
EXPENSE			
Personnel	\$ 730,000	\$ 763,179	\$ 797,904
Supplies and Services	430,000	430,000	109,000
Transfer to Other Funds-General Fund	-	-	321,000
Equipment	160,000	160,000	160,000
TOTAL OPERATING EXPENSE	\$ 1,320,000	\$ 1,353,179	\$ 1,387,904
RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ 1,185,182	\$ 1,032,003	\$ 133,624
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 2,505,182	\$ 2,385,182	\$ 1,521,528

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Revenue and Expense Statement

QUALCOMM STADIUM FUND 10330

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 541,990	\$ 3,408,122	\$ 644,004
Prior Year Reserves	716,042	-	-
TOTAL BALANCE	\$ 1,258,032	\$ 3,408,122	\$ 644,004
REVENUE			
Aztecs	\$ 201,000	\$ 300,000	\$ 418,700
Chargers	6,675,737	2,502,000	2,485,800
Interest	35,000	35,000	35,000
Midway/Sports Arena Leases	3,223,545	3,320,251	3,419,859
Other Operating Revenue	274,000	305,800	373,300
Special Events	2,822,000	3,077,000	3,448,350
Transfer from Other Funds	6,000,000	3,000,000	5,500,000
TOTAL REVENUE	\$ 19,231,282	\$ 12,540,051	\$ 15,681,009
TOTAL BALANCE AND REVENUE	\$ 20,489,314	\$ 15,948,173	\$ 16,325,013
EXPENSE			
TOTAL CAPITAL IMPROVEMENTS PROGRAM (CIP)			
CIP Expenditures	\$ 500,000	\$ 750,000	\$ 750,000
CIP Expenditures of Prior Year Appropriations	-	-	-
TOTAL CIP EXPENSE	\$ 500,000	\$ 750,000	\$ 750,000
OPERATING EXPENSE			
Bond Debt and Interest Payment	\$ 5,771,703	\$ 5,773,503	\$ 5,769,248
Chargers Rent Rebate	6,000,000	-	-
General Government Expense	183,491	183,491	183,491
Operating Expense	7,388,566	8,170,610	9,290,269
TOTAL OPERATING EXPENSE	\$ 19,343,760	\$ 14,127,604	\$ 15,243,008
TOTAL CIP AND OPERATING EXPENSE	\$ 19,843,760	\$ 14,877,604	\$ 15,993,008
RESERVE			
Reserve for Encumbrances	\$ -	\$ -	\$ -
TOTAL RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ 645,554	\$ 1,070,569	\$ 332,005
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 20,489,314	\$ 15,948,173	\$ 16,325,013

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Regional Park Improvements

Revenue and Expense Statement

REGIONAL PARK IMPROVEMENTS FUND 10518*

	FY 2005 BUDGET**	FY 2006 BUDGET**	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ -
Reserve from Prior Year	-	-	-
TOTAL BALANCE	\$ -	\$ -	\$ -
REVENUE			
Transfer from General Fund - Mission Bay Park's Rents	\$ -	\$ -	\$ 1,097,595
TOTAL OPERATING REVENUE	-	-	1,097,595
TOTAL BALANCE AND REVENUE	\$ -	\$ -	\$ 1,097,595
EXPENSE			
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
CIP Expenditures	\$ -	\$ -	\$ 1,097,595
TOTAL CIP EXPENSE	\$ -	\$ -	\$ 1,097,595
RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ -	\$ 1,097,595

*The Regional Park Improvements Fund was set up due to the reinstatement of the Mission Bay Ordinance. The Ordinance was waived in Fiscal Years 2005 and 2006 and requires that one-half of all revenue from Mission Bay rents and concessions in excess of \$20 million is to be allocated to the Mission Bay Improvements Fund and the Regional Park Improvement Fund.

**At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Emergency Medical Services

Revenue and Expense Statement

EMERGENCY MEDICAL SERVICES FUND 10246

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 1,142,899	\$ 1,353,532	\$ 364,550
Reserve from Prior Year	500,000	500,000	500,000
TOTAL BALANCE	\$ 1,642,899	\$ 1,853,532	\$ 864,550
REVENUE			
FY 2003 SDMSE, LLC Profit	\$ 500,000	\$ 220,000	\$ 220,000
Reimbursements from Fire-Rescue General Fund	-	496,725	496,725
Reimbursements from General Fund EMS/Public Safety	1,155,000	1,305,719	1,305,719
San Diego Medical Services Enterprise, LLC Fees	9,091,052	6,115,709	6,115,709
TOTAL OPERATING REVENUE	\$ 10,746,052	\$ 8,138,153	\$ 8,138,153
TOTAL BALANCE AND REVENUE	\$ 12,388,951	\$ 9,991,685	\$ 9,002,703
EXPENSE			
Emergency Medical Services Communications	\$ 67,180	\$ 54,944	\$ 8,345,244
Emergency Medical Services Operations	10,468,239	8,111,974	54,944
TOTAL OPERATING EXPENSE	\$ 10,535,419	\$ 8,166,918	\$ 8,400,188
RESERVE	\$ 500,000	\$ 500,000	\$ 500,000
BALANCE	\$ 1,353,532	\$ 1,324,767	\$ 102,515
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 12,388,951	\$ 9,991,685	\$ 9,002,703

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Fire and Lifeguard Facilities

Revenue and Expense Statement

FIRE AND LIFEGUARD FACILITIES FUND 10253

	FY 2005 BUDGET**	FY 2006 BUDGET**	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 3,000,766	\$ 1,668,603	\$ 154,531
TOTAL BALANCE	\$ 3,000,766	\$ 1,668,603	\$ 154,531
REVENUE			
Transfer from General Fund - Safety Sales Tax*	\$ 2,046,600	\$ 896,408	\$ 1,385,039
Transfer from General Fund - Safety Sales Tax*	750,000	750,000	244,419
TOTAL OPERATING REVENUE	\$ 2,796,600	\$ 1,646,408	\$ 1,629,458
TOTAL BALANCE AND REVENUE	\$ 5,797,366	\$ 3,315,011	\$ 1,783,989
EXPENSE			
Administrative Services	\$ 107,063	\$ 101,963	\$ 73,677
Lease Payments	1,646,408	1,646,408	1,629,458
TOTAL OPERATING EXPENSE	\$ 1,753,471	\$ 1,748,371	\$ 1,703,135
RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ 4,043,895	\$ 1,566,640	\$ 80,854
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 5,797,366	\$ 3,315,011	\$ 1,783,989

* Beginning in Fiscal Year 2007, all Safety Sales Tax revenue is budgeted in the General Fund due to transparency.

**At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Transient Occupancy Tax

Revenue and Expense Statement

TRANSIENT OCCUPANCY TAX FUND 10220

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Prior Year Reserve for Encumbrances	\$ -	\$ -	\$ 5,515,777
TOTAL BALANCE	\$ -	\$ -	\$ 5,515,777
REVENUE			
Grants and Other Revenue	\$ -	\$ -	\$ 112,997
Sales Tax Allocation ⁽¹⁾	39,951,873	42,851,052	-
Transfer from General Fund ⁽¹⁾	-	-	4,731,181
Transient Occupancy Tax	57,074,104	61,215,789	66,238,724
TOTAL REVENUE	\$ 97,025,977	\$ 104,066,841	\$ 71,082,902
TOTAL BALANCE AND REVENUE	\$ 97,025,977	\$ 104,066,841	\$ 76,598,679
EXPENSE			
Operating Expense	\$ 31,281,091	\$ 20,795,616	\$ 21,314,934
Transfer to Balboa/Mission Bay Improvement Funds	6,815,563	7,271,298	6,948,990
Transfer to Convention Center Complex Fund	9,652,649	9,721,006	9,541,886
Transfer to General Fund ⁽¹⁾	25,120,769	39,178,472	69,109
Transfer to Major Events Revolving Fund	280,134	300,000	-
Transfer to New Convention Facility Fund	4,564,172	4,039,198	4,339,198
Transfer to PETCO Park Fund	9,441,943	15,629,197	19,269,265
Transfer to Public Art Fund	60,129	52,882	30,000
Transfer to QUALCOMM Stadium Fund	6,000,000	3,000,000	5,500,000
Transfer to Trolley Extension Reserve Fund	3,809,527	4,079,172	4,079,172
TOTAL OPERATING EXPENSE	\$ 97,025,977	\$ 104,066,841	\$ 71,092,554
RESERVE	\$ -	\$ -	\$ 5,506,125
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 97,025,977	\$ 104,066,841	\$ 76,598,679

⁽¹⁾ All sales tax is now budgeted directly in the General Fund. Instead, additional support to Special Promotional Programs is budgeted as a transfer from the General Fund. In addition, the transfer back to the General Fund has been reduced.

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Revenue and Expense Statement

STROM DRAIN FUND 10508

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ -
Reserve from Prior Year	-	-	-
TOTAL BALANCE	\$ -	\$ -	\$ -
REVENUE			
Storm Drain Fee	\$ 6,046,746	\$ 6,046,746	\$ 6,046,746
TOTAL REVENUE	\$ 6,046,746	\$ 6,046,746	\$ 6,046,746
TOTAL BALANCE AND REVENUE	\$ 6,046,746	\$ 6,046,746	\$ 6,046,746
OPERATING EXPENSE			
Administration	\$ 41,361	\$ 42,264	\$ 23,466
Street Division	5,042,385	4,988,967	4,991,513
National Pollution Discharge System	403,186	453,186	471,984
Transfer to Public Liability Claims Fund	500,000	500,000	500,000
Water Department	59,814	62,329	59,783
TOTAL OPERATING EXPENSE	\$ 6,046,746	\$ 6,046,746	\$ 6,046,746
TOTAL EXPENSE	\$ 6,046,746	\$ 6,046,746	\$ 6,046,746
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 6,046,746	\$ 6,046,746	\$ 6,046,746

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

TransNet (1/2 % Sales Tax)

REVENUE AND EXPENSE STATEMENT

TRANSNET (1/2 % SALES TAX) FUND 30300

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
REVENUE			
Commercial Paper Proceeds	\$ 19,622,151	\$ 28,388,825	\$ 7,115,000
Interest Earnings	-	-	-
Miscellaneous Revenue	2,016,705	582,652	13,000
TransNet Sales Tax	29,341,467	30,782,249	32,013,539
Facilities Benefit Assessment Reimbursement to TransNet	-	-	3,186,000
TOTAL REVENUE	\$ 50,980,323	\$ 59,753,726	\$ 42,327,539
TOTAL REVENUE AND BALANCE	\$ 50,980,323	\$ 59,753,726	\$ 42,327,539
EXPENSE			
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
CIP Debt Service Expenditures	\$ 9,826,237	\$ 10,852,031	\$ 13,574,555
CIP Expenditures	5,367,420	4,545,099	5,670,213
Commercial Paper Funded CIP	19,622,151	28,388,825	7,115,000
TOTAL CIP EXPENSE	\$ 34,815,808	\$ 43,785,955	\$ 26,359,768
OPERATING EXPENSE			
Administration - Auditor and Comptroller	\$ 153,090	\$ 159,214	\$ 159,214
Administration - Financial Management	37,949	39,467	39,467
Development Services	548,550	493,695	493,695
Engineering and Capital Projects	3,111,280	2,992,618	2,992,618
Equal Opportunity Contracting Program	84,884	88,275	88,275
Street Division	10,751,034	10,751,034	10,751,034
Information Technology and Communication	86,809	-	-
Neighborhood Code Compliance	300,000	300,000	300,000
Park and Recreation	-	-	-
Planning/Facilities Financing	126,263	126,263	126,263
Planning/Long Range Planning	964,525	1,004,205	1,004,205
Real Estate Assets	-	13,000	13,000
TOTAL OPERATING EXPENSE	\$ 16,164,384	\$ 15,967,771	\$ 15,967,771
TOTAL CIP AND OPERATING EXPENSE	\$ 50,980,192	\$ 59,753,726	\$ 42,327,539
BALANCE	\$ 131	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 50,980,323	\$ 59,753,726	\$ 42,327,539

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Trolley Extension Reserve

Revenue and Expense Statement

TROLLEY EXTENSION RESERVE FUND 10226

	FY 2005 BUDGET *	FY 2006 BUDGET *	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 2,094,294	\$ 2,130,456	\$ 2,106,200
Reserve from Prior Year	-	-	-
TOTAL BALANCE	\$ 2,094,294	\$ 2,130,456	\$ 2,106,200
REVENUE			
Transfer from Transient Occupancy Tax Fund	\$ 3,809,527	\$ 4,079,172	\$ 4,079,172
Other Fund Transfers/Contributions	-	-	-
Interest on Investments	-	-	-
TOTAL OPERATING REVENUE	\$ 3,809,527	\$ 4,079,172	\$ 4,079,172
TOTAL BALANCE AND REVENUE	\$ 5,903,821	\$ 6,209,628	\$ 6,185,372
EXPENSE			
Trustee Fees	\$ 4,175	\$ 4,175	\$ 4,200
Annual Audit	4,631	4,631	6,200
Bayside Debt Service	2,920,378	2,926,923	2,929,483
Old Town Debt Service	889,149	1,152,249	1,154,949
Administration	15,191	15,191	15,200
Transfer to Other Funds	-	-	-
Prior Year Expenditures	3,095	3,095	3,900
TOTAL OPERATING EXPENSE	\$ 3,836,619	\$ 4,106,264	\$ 4,113,931
RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ 2,067,202	\$ 2,103,364	\$ 2,071,441
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 5,903,821	\$ 6,209,628	\$ 6,185,372

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Development Services Enterprise

Revenue and Expense Statement

DEVELOPMENT SERVICES ENTERPRISE FUND 41300

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
REVENUE AND EXPENSE STATEMENT			
Balance From Prior Year	\$ 5,169,482	\$ 7,889,224	\$ 3,392,946
Prior Year Encumbrance	\$ 420,724	\$ 50,000	\$ 50,000
Information Technology Reserve	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Development Services Office Space Reserve	\$ -	\$ 1,300,000	\$ 1,300,000
TOTAL BALANCE	\$ 6,790,206	\$ 10,439,224	\$ 5,942,946
Affordable Housing Expedite Program	\$ -	\$ 646,076	\$ 492,848
Building Plan Check Fees	\$ 12,456,070	\$ 11,873,889	\$ 12,148,542
Commercial, Multi-Family & Industrial Building Permits	\$ 4,022,784	\$ 3,191,753	\$ 3,983,692
Deposit Accounts	\$ 19,586,990	\$ 17,748,654	\$ 16,958,007
Engineering Permits	\$ 344,460	\$ 904,156	\$ 989,451
Fire Plan Check and Inspection	\$ 1,974,271	\$ 4,237,867	\$ 4,310,442
Interest - Revenue from Money & Property	\$ 530,000	\$ 427,249	\$ 1,079,421
Land Development Review Fees	\$ 5,207,648	\$ 5,796,491	\$ 3,277,188
Mechanical, Plumbing & Electrical Permits	\$ 7,186,219	\$ 6,626,341	\$ 6,945,420
Miscellaneous Building Permits	\$ 1,069,758	\$ 6,607,151	\$ 6,528,667
Other Revenues	\$ 511,757	\$ 696,263	\$ 561,525
Reimbursement for Transnet	\$ 548,550	\$ 493,696	\$ 463,695
Single Family/Duplex Permits	\$ 3,295,720	\$ 3,653,048	\$ 3,812,954
Water & Sewer Projects Reimbursement	\$ 2,653,390	\$ 332,117	\$ 378,539
Zoning & Sign Permits	\$ 598,324	\$ 571,663	\$ 609,766
Decrease (increase) in Work in Progress Liability	\$ -	\$ -	\$ -
Decrease (increase) in Subdivision Account Liability	\$ -	\$ -	\$ -
TOTAL OPERATING REVENUE	\$ 59,985,941	\$ 63,806,414	\$ 62,540,157
TOTAL BALANCE AND REVENUE	\$ 66,776,147	\$ 74,245,638	\$ 68,483,103
EXPENSE			
Non-Personnel Expense	\$ 10,828,975	\$ 10,524,866	\$ 10,967,063
Personnel Expense	\$ 48,408,426	\$ 48,313,049	\$ 50,362,301
Workload Stabilization Contingency	\$ -	\$ 3,548,958	\$ -
Prior Year Expenditures	\$ 420,724	\$ 50,000	\$ 50,000
TOTAL OPERATING EXPENSE	\$ 59,658,125	\$ 62,436,873	\$ 61,379,364
RESERVES			
Reserve for Encumbrance	\$ 50,000	\$ 50,000	\$ 50,000
Information Technology Reserve	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Development Services Office Space Reserve	\$ -	\$ 1,300,000	\$ 1,300,000
TOTAL RESERVE	\$ 1,250,000	\$ 2,550,000	\$ 2,550,000
BALANCE	\$ 5,868,022	\$ 9,258,765	\$ 4,553,739
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 66,776,147	\$ 74,245,638	\$ 68,483,103

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2006 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Revenue and Expense Statement

RECYCLING FUND 41211

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Funds Designated for Future Requirements	\$ 8,182,796	\$ 6,469,941	\$ 4,932,823
TOTAL BALANCE	\$ 8,182,796	\$ 6,469,941	\$ 4,932,823
REVENUE			
Curbside Recycling Revenue	\$ 2,100,000	\$ 2,400,000	\$ 2,850,000
Facility Franchise Fee Apportionment	1,700,000	2,000,000	2,500,000
Federal Grant	100,000	100,000	100,000
Interest Revenue	400,000	140,000	140,000
Other Revenue	53,400	65,400	121,000
Recycling Fees (AB 939)	11,380,000	11,480,000	11,480,000
SB 332 Revenues	800,000	800,000	800,000
State Grants	487,000	387,000	480,503
Transfer of Navy and Other Exempt Tonnage Subsidy from Refuse Disposal Fund	860,000	1,040,000	1,040,000
TOTAL REVENUE	\$ 17,880,400	\$ 18,412,400	\$ 19,511,503
TOTAL BALANCE AND REVENUE	\$ 26,063,196	\$ 24,882,341	\$ 24,444,326
EXPENSE			
OPERATING EXPENSE			
Collection Services Division	\$ 16,495,712	\$ 16,932,505	\$ 17,146,508
Environmental Protection Division	1,353,384	1,353,499	1,458,249
Resource Management Division	2,199,256	2,291,455	2,454,303
Waste Reduction and Enforcement Division	3,240,333	3,330,001	3,393,717
TOTAL OPERATING EXPENSE	\$ 23,288,685	\$ 23,907,460	\$ 24,452,777
RESERVE			
Funds Designated for Future Requirements	\$ 2,774,511	\$ 974,881	\$ -
TOTAL RESERVE	\$ 2,774,511	\$ 974,881	\$ -
BALANCE ⁽¹⁾	\$ -	\$ -	\$ (8,451)
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 26,063,196	\$ 24,882,341	\$ 24,444,326

⁽¹⁾ It is anticipated a proposed action requesting an increase in the Recycling Fee (AB 939) to generate sufficient revenue to balance the fund. In the event the action is not approved, Environmental Services Department will propose expenditure reductions to balance the fund.

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2006 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Refuse Disposal

Revenue and Expense Statement

REFUSE DISPOSAL FUNDS 41200 & 41203

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Funds Designated for Future Requirements	\$ 16,199,934	\$ 15,195,243	\$ 14,185,886
TOTAL BALANCE	\$ 16,199,934	\$ 15,195,243	\$ 14,185,886
REVENUE			
Disposal Fees	\$ 29,660,000	\$ 29,770,000	\$ 30,975,000
General Fund Repayment of Loan for Operations Station	960,124	1,845,196	1,845,196
Green Fees	1,640,000	1,640,000	1,640,000
Interest Revenue	1,550,000	1,025,000	1,235,000
Other Revenue	1,335,311	1,258,716	1,608,453
TOTAL REVENUE	\$ 35,145,435	\$ 35,538,912	\$ 37,303,649
TOTAL BALANCE AND REVENUE	\$ 51,345,369	\$ 50,734,155	\$ 51,489,535
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
Capital Improvements Program	\$ 5,150,000	\$ 5,067,000	\$ 6,457,000
TOTAL CIP EXPENSE	\$ 5,150,000	\$ 5,067,000	\$ 6,457,000
OPERATING EXPENSE			
Collection Services Division	\$ 1,782,661	\$ 1,945,544	\$ 2,380,927
Environmental Protection Division	2,855,868	2,736,691	2,658,021
Landfill Closure Reserve Fund Interest Earnings	700,000	500,000	500,000
Refuse Disposal Division	18,187,897	17,770,927	18,806,992
Resource Management Division	3,759,406	3,643,638	3,684,505
Transfer of Navy and Other Exempt Tonnage Subsidy to Recycling Fund	860,000	1,040,000	1,364,000
Transfer to Landfill Closure Reserve Fund	932,000	1,932,000	1,950,000
Waste Reduction and Enforcement Division	5,578,675	5,536,802	5,622,435
TOTAL OPERATING EXPENSE	\$ 34,656,507	\$ 35,105,602	\$ 36,966,880
TOTAL EXPENSE	\$ 39,806,507	\$ 40,172,602	\$ 43,423,880
RESERVE			
Funds Designated for Future Requirements	\$ 11,538,862	\$ 10,561,553	\$ 8,065,655
TOTAL RESERVE	\$ 11,538,862	\$ 10,561,553	\$ 8,065,655
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 51,345,369	\$ 50,734,155	\$ 51,489,535

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2006 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Revenue and Expense Statement
CITY AIRPORT FUND 41100

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 5,124,936	\$ 2,769,924	\$ 3,810,268
Reserve for Federal Aviation Administration	\$ 850,000	\$ 850,000	\$ 850,000
Prior Year Encumbrances	\$ 106,196	\$ 100,000	\$ 100,000
Prior Year Continuing Appropriations, Encumbered	\$ 389,730	\$ 1,100,000	\$ 1,100,000
Prior Year Continuing Appropriations	\$ 1,541,859	\$ 1,541,859	\$ 1,541,859
TOTAL BALANCE	\$ 8,012,721	\$ 6,361,783	\$ 7,402,127
REVENUE			
CIP Grants	\$ 714,145	\$ 1,310,000	\$ -
CIP - Annual Allocation	26,723	400,000	-
Fund Interest	166,327	300,000	150,000
Aviation Leases	536,465	959,290	1,033,195
Commercial Leases	2,490,979	2,079,959	2,021,934
Aircraft Fuel Fees	233,921	252,941	246,920
Parking Fees	221,319	178,800	229,220
Commercial Landing Fees	74,029	52,000	79,000
Leases - To Other City Departments	306,348	310,968	310,968
Miscellaneous Revenue	84,903	30,900	29,958
TOTAL REVENUE	\$ 4,855,159	\$ 5,874,858	\$ 4,101,195
TOTAL BALANCE AND REVENUE	\$ 12,867,880	\$ 12,236,641	\$ 11,503,322
EXPENSE			
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
Capital Improvements Program - Annual Allocation	\$ -	\$ 400,000	\$ 1,000,000
Grant Funded Capital Improvements	391,475	1,310,000	-
TOTAL CIP EXPENSE	\$ 391,475	\$ 1,710,000	\$ 1,000,000
OPERATING EXPENSE			
Personnel Expense	\$ 1,294,638	\$ 1,482,942	\$ 1,381,215
Non-Personnel Expense	4,819,984	1,641,572	1,758,817
TOTAL OPERATING EXPENSE	\$ 6,114,622	\$ 3,124,514	\$ 3,140,032
TOTAL CIP AND OPERATING EXPENSE	\$ 6,506,097	\$ 4,834,514	\$ 4,140,032
RESERVE			
Reserve for Federal Aviation Administration ⁽¹⁾	\$ 850,000	\$ 850,000	\$ 850,000
Reserve for Encumbrances	100,000	100,000	100,000
Continuing Appropriations Encumbered	1,100,000	1,100,000	1,100,000
Reserve for Continuing Appropriations - CIP	1,541,859	1,541,859	1,541,859
TOTAL RESERVE	\$ 3,591,859	\$ 3,591,859	\$ 3,591,859
FUND BALANCE	\$ 2,769,924	\$ 3,810,268	\$ 3,771,431
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 12,867,880	\$ 12,236,641	\$ 11,503,322

⁽¹⁾ Funds received from the sale of Association of Retarded Citizens (ARC) property are reserved per direction from the Federal Aviation Administration.

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2006 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Municipal & Metropolitan Sewer

Revenue and Expense Statement

SEWER FUNDS 41506, 41508, & 41509

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCES AND RESERVES			
Balance From 45-Day Operating Reserves	\$ 26,292,687	\$ 26,371,150	\$ 26,388,280
Balance from Prior Year	-	64,764,104	5,359,061
Prior Year Continuing Appropriations	168,798,215	79,590,000	108,438,587
Prior Year Encumbrances Canceled	16,673,902	-	-
TOTAL BALANCES	\$ 211,764,804	\$ 170,725,254	\$ 140,185,928
REVENUE			
Bond Proceeds	\$ 38,257,415	\$ -	\$ -
Capacity Charges	14,665,174	16,000,198	12,000,000
Contributions in Aid	10,474,223	-	5,089,566
Electrical Cogeneration	1,067,097	1,075,860	1,060,322
Grants Receipts	548,030	100,000	-
Interest Earnings	5,851,730	5,300,000	5,000,000
New Sewer Connections	278,998	285,438	200,000
Other Revenue	7,815,593	7,497,712	210,133
Services Rendered to Others	4,843,006	6,899,834	7,345,168
Sewage Treatment Plant Services	61,059,931	56,200,286	65,111,027
Sewer Service Charges	222,671,826	236,835,412	242,548,300
SRF Proceeds	-	10,093,000	-
Prior Year Balance Adjustment	-	-	-
TOTAL REVENUE	\$ 367,533,023	\$ 340,287,739	\$ 338,564,516
TOTAL BALANCES AND REVENUE	\$ 579,297,827	\$ 511,012,993	\$ 478,750,444
EXPENSE			
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
CIP Expenditures	\$ 107,968,525	\$ 60,082,477	\$ 39,504,832
TOTAL CIP EXPENSES	\$ 107,968,525	\$ 60,082,477	\$ 39,504,832
OPERATING EXPENSES			
Debt Service	\$ 84,251,793	\$ 86,821,733	\$ 104,521,954
Department Expenditures	216,352,255	223,922,855	237,618,767
Unallocated Reserve	-	-	3,927,232
TOTAL OPERATING EXPENSES	\$ 300,604,048	\$ 310,744,588	\$ 346,067,953
TOTAL CIP AND OPERATING EXPENSES	\$ 408,572,573	\$ 370,827,065	\$ 385,572,785
RESERVES			
45-Day Operating/Contingency Reserves	\$ 26,371,150	\$ 26,388,280	\$ 28,362,787
Reserve for Cont. Appropriations & Encumbrances	74,590,000	103,438,587	31,099,847
Continuing Appropriations Pending Release	-	-	-
Phase Funded CIP Projects	-	-	300,000
Emergency Bond Reserve	5,000,000	5,000,000	5,000,000
TOTAL RESERVES	\$ 105,961,150	\$ 134,826,867	\$ 64,762,634
BALANCE	\$ 64,764,104	\$ 5,359,061	\$ 28,415,025
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 579,297,827	\$ 511,012,993	\$ 450,335,419

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Golf Course Enterprise

Revenue and Expense Statement GOLF COURSE ENTERPRISE FUND 41400

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year ⁽¹⁾	\$ 6,186,074	\$ 6,630,163	\$ 5,481,511
Contingency Reserve - Prior Year	938,066	1,032,046	1,388,486
Operating Encumbrance - Prior Year	698,534	869,730	1,146,941
Reserve for Continuing Appropriations	2,579,837	4,218,276	7,340,378
TOTAL BALANCE	\$ 10,402,511	\$ 12,750,215	\$ 15,357,316
REVENUE			
Concessions	\$ 1,045,845	\$ 1,177,000	\$ 1,177,000
Golf Cart Rental	81,600	130,000	130,000
Golf Driving Range	336,600	310,000	310,000
Golf Fees	10,059,929	10,200,000	10,200,000
Miscellaneous Revenue	-	-	175,000
Interest	215,900	175,000	175,000
Miscellaneous Revenue	-	-	-
TOTAL REVENUE	\$ 11,739,874	\$ 11,992,000	\$ 12,167,000
TOTAL BALANCE AND REVENUE	\$ 22,142,385	\$ 24,742,215	\$ 27,524,316
EXPENSE			
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
CIP Expenditures ⁽²⁾	\$ 3,200,000	\$ 3,700,000	\$ -
TOTAL CIP EXPENSE	\$ 3,200,000	\$ 3,700,000	\$ -
OPERATING EXPENSE			
Operating Expenses	\$ 8,614,633	\$ 9,453,844	\$ 10,082,458
Prior Year Expense	698,534	869,730	1,146,941
Land Use Payment	1,711,619	1,621,792	1,607,566
TOTAL OPERATING EXPENSE	\$ 11,024,786	\$ 11,945,366	\$ 12,836,965
TOTAL CIP AND OPERATING EXPENSE	\$ 14,224,786	\$ 15,645,366	\$ 12,836,965
RESERVE			
Contingency Reserve ⁽³⁾	\$ 1,102,479	\$ 1,477,564	\$ 1,540,436
Reserve for Continuing Appropriations	2,579,837	4,218,276	7,340,378
TOTAL RESERVE	\$ 3,682,316	\$ 5,695,840	\$ 8,880,814
TOTAL RESERVE	\$ 3,682,316	\$ 5,695,840	\$ 8,880,814
BALANCE	\$ 4,235,283	\$ 3,401,009	\$ 5,806,537
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 22,142,385	\$ 24,742,215	\$ 27,524,316

(1) Balance available to be used for Capital Improvements Program Projects, including implementing new Balboa Park Golf Course Master Plan and Torrey Pines Clubhouse Replacement.

(2) Fiscal Year 2007 Capital Improvement Program projects include: Balboa Park Golf Course - Clubhouse Roof Replacement (\$100,000); Torrey Pines Golf Course - Existing Clubhouse Maintenance Improvements (\$400,000); Mission Bay Golf Course - New Irrigation System (\$100,000); Mission Bay Golf Course - Existing Building Improvements (\$150,000); Mission Bay Golf Course and Practice Center - New Landscaping (\$100,000); Mission Bay Golf Course - New Practice Area Upgrade (\$200,000).

(3) Operating Contingency Reserve is 12% of operating expenses.

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Water Department

Revenue and Expense Statement WATER DEPARTMENT FUND 41500

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 47,761,030	\$ 56,901,160	\$ 18,989,387
Prior Year Continuing Appropriations	94,131,324	64,111,000	-
Prior Year Encumbrances Cancelled	2,500,000	2,000,000	2,000,000
Reserve Balance	38,216,746	38,739,411	41,721,321
TOTAL BALANCE	\$ 182,609,100	\$ 161,751,571	\$ 62,710,708
REVENUE			
Capacity Charges	\$ 16,916,000	\$ 16,574,000	\$ 12,457,000
Contributions in Aid	175,000	675,000	75,000
Damages Recovered	290,200	290,200	290,200
Financing Proceeds	66,074,570	-	37,307,762
Grant Receipts	4,372,495	5,782,828	4,110,000
Interest Earnings	4,532,000	2,532,000	3,032,000
Lakes Recreation	1,402,600	1,454,300	1,839,800
Land and Building Rentals	3,871,032	4,121,333	4,252,382
New Water Services	2,100,000	2,100,000	2,402,400
Other Revenue	379,685	322,615	379,883
Reclaimed Water	3,279,000	3,513,700	4,012,261
Reimbursement from Capital Outlay Fund	114,700	3,157,700	100,000
Sale of Discarded Materials	14,000	14,000	14,000
Sale of Water ⁽¹⁾	243,698,739	261,391,273	277,875,129
Service Charges	509,000	600,000	1,375,000
Services Rendered to Others	7,723,195	10,170,391	10,302,589
TOTAL OPERATING REVENUE	\$ 355,452,216	\$ 312,699,340	\$ 359,825,406
TOTAL BALANCE AND REVENUE	\$ 538,061,316	\$ 474,450,911	\$ 422,536,114
EXPENSE			
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
CIP Expenditures/Budget	\$ 57,563,517	\$ 11,440,376	\$ 31,052,107
TOTAL CIP EXPENSE	\$ 57,563,517	\$ 11,440,376	\$ 31,052,107
OPERATING EXPENSE			
Assurance Fund	\$ -	\$ 3,050,000	\$ 3,900,000
Debt Service	34,861,458	32,861,458	37,708,439
Department Expenditures/Encumbrances	132,794,692	140,984,393	142,948,237
SRF Loan Expense	112,500	1,375,922	1,375,922
Transfers to Other Funds	4,489,216	3,414,000	3,414,000
Unallocated Reserve	2,539,000	1,320,000	1,320,000
Water Purchases (Commodity)	83,257,000	84,216,573	90,936,000
Water Purchases (Fixed Charges)	25,824,000	25,831,388	28,362,000
TOTAL OPERATING EXPENSE	\$ 283,877,866	\$ 293,053,734	\$ 309,964,598
TOTAL CIP AND OPERATING EXPENSE	\$ 341,441,383	\$ 304,494,110	\$ 341,016,705
RESERVES			
Capital Reserve	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Change in Financing and Grant Related Proceeds	\$ (21,039,599)	\$ 12,089,899	\$ (272,788)
Expenditures of Prior Year Enc. & Cont. Approp.	\$ 94,131,324	\$ 64,111,000	\$ -
Operating Reserve	\$ 17,174,551	\$ 18,049,799	\$ 18,338,225
Phase Funded	\$ 55,752,351	\$ 45,885,414	\$ 22,244,696
Rate Stabilization Fund	\$ 10,500,000	\$ 10,500,000	\$ 10,500,000
Secondary Purchase Reserve	\$ 6,544,860	\$ 6,602,878	\$ 7,157,880
Reserve for SRF Loan	\$ -	\$ -	\$ 1,375,922
TOTAL RESERVES	\$ 168,063,487	\$ 162,238,990	\$ 64,343,935
BALANCE	\$ 28,556,446	\$ 7,717,811	\$ 17,175,474
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 538,061,316	\$ 474,450,911	\$ 422,536,114

⁽¹⁾ Sale of water reflects change from cash to accrual accounting.

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Engineering and Capital Projects - Water/Wastewater

Revenue and Expense Statement

ENGINEERING AND CAPITAL PROJECTS - WATER/WASTEWATER FUND 50050

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCES AND RESERVES			
Balance from Prior Year	\$0	\$0	\$0
Prior Year Encumbrances	-	-	-
TOTAL BALANCES AND RESERVES	\$0	\$0	\$0
REVENUE			
Water Department Reimbursement	\$ 6,568,987	\$ 6,602,376	\$ 5,572,436
Metropolitan Wastewater Department Reimbursement	23,213,040	23,285,235	19,857,451
TOTAL OPERATING REVENUE	\$ 29,782,027	\$ 29,887,611	\$ 25,429,887
TOTAL BALANCE AND REVENUE	\$ 29,782,027	\$ 29,887,611	\$ 25,429,887
OPERATING EXPENSE			
Administrative Support to Water/CIP Design	\$ 2,167,408	\$ 2,255,351	\$ 2,118,677
Administrative Support to Water/CIP Field Eng.	3,467,565	3,436,980	2,641,831
Administrative Support to Wastewater/CIP Design	12,636,337	12,096,388	11,262,124
Administrative Support to Wastewater/CIP Field Eng.	5,283,960	5,192,828	3,994,401
Administration to Water/Wastewater Design	6,226,757	6,906,064	5,412,854
TOTAL OPERATING EXPENSE	\$ 29,782,027	\$ 29,887,611	\$ 25,429,887
RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 29,782,027	\$ 29,887,611	\$ 25,429,887

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2006 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Central Stores Internal Service

Revenue and Expense Statement

CENTRAL STORES INTERNAL SERVICE FUND 50010

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 1,592,840	\$ 1,643,911	\$ 1,117,105
TOTAL BALANCE	\$ 1,592,840	\$ 1,643,911	\$ 1,117,105
REVENUE			
Administrative Services to Publishing Services	\$ 10,000	\$ -	\$ -
Interoffice Mail Delivery	288,301	329,011	329,011
Reimbursed Material	17,287,636	17,337,636	17,337,636
Reimbursed Material Surcharge	1,523,398	1,525,712	1,525,712
Surplus Property Sales	25,000	30,000	30,000
Surplus Property Surcharge	70,000	75,000	75,000
TOTAL OPERATING REVENUE	\$ 19,204,335	\$ 19,297,359	\$ 19,297,359
TOTAL BALANCE AND REVENUE	\$ 20,797,175	\$ 20,941,270	\$ 20,414,464
EXPENSE			
Inventory Purchases	\$ 16,967,515	\$ 16,967,515	\$ 16,967,515
Personnel and Non-Personnel Expense	2,185,749	2,300,060	1,729,540
TOTAL OPERATING EXPENSE	\$ 19,153,264	\$ 19,267,575	\$ 18,697,055
BALANCE	\$ 1,643,911	\$ 1,673,695	\$ 1,717,409
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 20,797,175	\$ 20,941,270	\$ 20,414,464

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Equipment Replacement

Revenue and Expense Statement

CENTRAL GARAGE FUND 50030 AND CENTRAL GARAGE REPLACEMENT FUND 50031

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year ⁽¹⁾	\$ 33,937,212	\$ 36,672,875	\$ 40,107,615
Prior Year Encumbrances ⁽²⁾	2,285,142	1,833,569	8,465,069
Continuing Appropriations	423	-	-
TOTAL BALANCE AND RESERVE	\$ 36,222,777	\$ 38,506,444	\$ 48,572,683
REVENUE			
Sale of Equipment/Material/Fuel	\$ 2,165,000	\$ 2,165,000	\$ 2,365,000
Equipment Usage Charge	21,737,815	23,569,363	25,889,087
Vehicle Assignment Charge	20,250,240	20,556,747	20,160,429
Direct Charges for Services	1,330,000	1,245,000	1,245,000
Other Revenue	196,500	196,500	196,500
TOTAL OPERATING REVENUE	\$ 45,679,555	\$ 47,732,610	\$ 49,856,016
TOTAL BALANCE AND REVENUE	\$ 81,902,332	\$ 86,239,054	\$ 98,428,699
EXPENSE			
Administration	\$ 1,424,543	\$ 1,495,179	\$ 1,541,524
Acquisition/Fitting	8,862,428	8,891,204	8,895,342
Repair/Maintenance	16,203,878	16,743,572	16,905,729
Support Services	5,914,456	6,865,650	9,038,886
Equipment & Vehicle Lease Program	7,632,400	6,809,800	4,883,400
Encumbrances Expended ⁽²⁾	2,285,142	1,833,569	8,465,069
Transfer to Office of Homeland Security	-	4,466	-
TOTAL OPERATING EXPENSE	\$ 42,322,847	\$ 42,643,440	\$ 49,729,950
RESERVE			
Reserve for Encumbrances	\$ 1,833,569	\$ 8,465,069	\$ -
TOTAL RESERVES	\$ 1,833,569	\$ 8,465,069	\$ -
BALANCE	\$ 37,745,916	\$ 35,130,545	\$ 48,698,750
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 81,902,332	\$ 86,239,054	\$ 98,428,699

⁽¹⁾ Estimated balance from prior year

⁽²⁾ Encumbrances are not budgeted

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2006 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Publishing Services

Revenue and Expense Statement PUBLISHING SERVICES INTERNAL FUND 50020

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year ⁽¹⁾	\$ 95,677	\$ 119,022	\$ 119,022
Prior Year Adjustment	-	-	-
TOTAL BALANCE	\$ 95,677	\$ 119,022	\$ 119,022
REVENUE			
Balboa Copy Center	\$ 674,549	\$ 742,323	\$ 742,323
Bindery Operations	437,784	477,842	477,842
Blueprinting Operations	84,431	65,000	65,000
City Administration Building (CAB) Quick Print	402,741	454,335	454,335
Graphics and Photography	393,096	408,251	408,251
Electronic Publishing	101,000	103,195	103,195
Lithography Operations	164,489	110,489	110,489
Miscellaneous Revenue	25,000	6,500	6,500
Photocopy Program	1,304,395	1,367,290	1,367,290
Printing Operations	1,132,565	1,014,073	1,014,073
TOTAL REVENUE	\$ 4,720,050	\$ 4,749,298	\$ 4,749,298
TOTAL BALANCE AND REVENUE	\$ 4,815,727	\$ 4,868,320	\$ 4,868,320
OPERATING EXPENSE			
Non-Personnel Expense	\$ 2,449,119	\$ 2,465,898	\$ 2,407,702
Personnel Expense	2,247,586	2,283,400	1,947,399
TOTAL OPERATING EXPENSE	\$ 4,696,705	\$ 4,749,298	\$ 4,355,101
TOTAL EXPENSE	\$ 4,696,705	\$ 4,749,298	\$ 4,355,101
RESERVES	\$ -	\$ -	\$ -
BALANCE	\$ 119,022	\$ 119,022	\$ 513,219
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 4,815,727	\$ 4,868,320	\$ 4,868,320

⁽¹⁾ Prior year balances for Fiscal Year 2005 and Fiscal Year 2006 have been adjusted from previously published Revenue and Expense Statements.

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2006 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Risk Management Administration

Revenue and Expense Statement

RISK MANAGEMENT INTERNAL SERVICE FUND 50061

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 12,861	\$ 2,795	\$ -
Prior Year Reserves	-	-	-
TOTAL BALANCE	\$ 12,861	\$ 2,795	\$ -
REVENUE			
City Contributions - General Fund	\$ 4,337,319	\$ 5,202,164	\$ 7,666,630
City Contributions - Other Funds	2,234,077	2,679,903	3,949,476
Services Rendered to Others	561,000	825,413	522,056
Transfer from Other Funds ⁽¹⁾	1,446,841		
TOTAL REVENUE	\$ 8,579,237	\$ 8,707,480	\$ 12,138,162
TOTAL BALANCE AND REVENUE	\$ 8,592,098	\$ 8,710,275	\$ 12,138,162
EXPENSE			
OPERATING EXPENSE			
Operating Expenses	\$ 8,589,303	\$ 8,710,275	\$ 9,968,285
Transfer to Other Funds	-	-	1,983,020
TOTAL EXPENSE	\$ 8,589,303	\$ 8,710,275	\$ 11,951,305
RESERVE			
Reserve for Advances	\$ -	\$ -	\$ -
Reserve for Encumbrances	-	-	-
TOTAL RESERVE	\$ -	\$ -	\$ -
BALANCE	\$ 2,795	\$ -	\$ 186,857
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 8,592,098	\$ 8,710,275	\$ 12,138,162

⁽¹⁾ Part of the 4th Quarter Adjustment for Fiscal Year 2005.

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2006 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Balboa Park Improvements

Revenue and Expense Statement

BALBOA PARK BAY IMPROVEMENTS FUNDS 102240 & 102244

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 2,018,144	\$ 2,763,677	\$ 196,223
Debt Stabilization Reserve ⁽¹⁾	-	-	3,286,878
Prior Year Continuing Appropriations	199,397	199,397	211,449
Prior Year Reserves for Encumbrances	450,456	450,456	133,766
TOTAL BALANCE	\$ 2,667,997	\$ 3,413,530	\$ 3,828,316
REVENUE			
Transfer from Transient Occupancy Tax Fund	\$ 6,815,563	\$ 7,271,298	\$ 6,948,990
TOTAL REVENUE	\$ 6,815,563	\$ 7,271,298	\$ 6,948,990
TOTAL BALANCE AND REVENUE	\$ 9,483,560	\$ 10,684,828	\$ 10,777,306
EXPENSE			
Balboa Park Tram	\$ 297,541	\$ 297,541	\$ 305,442
Operating Expense ⁽²⁾	-	-	84,166
Project Management	224,137	224,247	-
Transfer to Debt Service Funds	6,118,022	6,573,757	6,559,382
Transfer to Natural History Museum	300,000	300,000	-
TOTAL EXPENSE	\$ 6,939,700	\$ 7,395,545	\$ 6,948,990
RESERVE			
Debt Stabilization Reserve ⁽³⁾	\$ -	\$ -	\$ 3,286,878
Reserve for Continuing Appropriations	199,397	199,397	211,449
Reserve for Encumbrances	450,456	450,456	133,766
TOTAL RESERVE	\$ 649,853	\$ 649,853	\$ 3,632,093
BALANCE	\$ 1,894,007	\$ 2,639,430	\$ 196,223
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 9,483,560	\$ 10,684,828	\$ 10,777,306

⁽¹⁾ The debt stabilization reserve has been accounted for in the other balance and reserve line items prior to Fiscal Year 2007.

⁽²⁾ Operating expense was previously included in Project Management.

⁽³⁾ Debt stabilization was previously included in the fund balance.

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2006 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Open Space Park Facilities

Revenue and Expense Statement OPEN SPACE PARK FACILITIES FUND 71631

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
BEGINNING BALANCE AND RESERVE			
Reserve Carried forward for July 1 Interest Payment	\$ 1,857,660	\$ 1,932,336	\$ 2,700,836
Designated for Unrealized Gains	-	-	-
TOTAL BALANCE	\$ 1,857,660	\$ 1,932,336	\$ 2,700,836
REVENUE			
Revenue from other agencies	\$ -	\$ -	\$ -
Interest on Investments	53,500	53,500	53,500
Environmental Growth Fund Transfer	7,311,468	715,000	438,300
TOTAL OPERATING REVENUE	\$ 7,364,968	\$ 768,500	\$ 491,800
TOTAL BALANCE AND REVENUE	\$ 9,222,628	\$ 2,700,836	\$ 3,192,636
EXPENSE			
Bond debt proceed payment	\$ -	\$ -	\$ -
Bond Interest and Redemption	7,311,468	715,000	438,300
TOTAL OPERATING EXPENSE	\$ 7,311,468	\$ 715,000	\$ 438,300
RESERVE	\$ 1,911,160	\$ 1,985,836	\$ 2,754,336
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 9,222,628	\$ 2,700,836	\$ 3,192,636

*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.